

2005 FORM 760ES

VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHERS FOR INDIVIDUALS, ESTATES AND TRUSTS Form 760ES Vouchers and Instructions

Form 760ES is used to make estimated income tax payments. Filing is required only for individuals, estates and trusts whose income and net tax due exceed the amounts specified in Section I. If you are required to make estimated income tax payments, but do not, you may be liable for an additional charge, explained in Section VIII. Information on when to file is in Section II.



www.tax.virginia.gov

**File & Pay
the
Fast, Easy,
Electronic Way**



I. FILING REQUIREMENTS

INDIVIDUALS - If your Virginia income tax liability, after subtracting income tax withheld and any allowable credits, is expected to be more than \$150, then you must make estimated tax payments on Form 760ES (or have additional income tax withheld throughout the year from your wages or other income).

Farmers, fishermen and merchant seamen with two-thirds of their estimated Virginia gross income from self-employed farming, fishing or being a merchant seaman have special filing requirements which allow them to make fewer payments. See Farmers, Fishermen and Merchant Seamen in Section II for more information.

You are not required to file Form 760ES if: **(updated for 2005)**

- (a) you are single and your expected Virginia adjusted gross income (line 1, Estimated Income Tax Worksheet on page 3) is less than \$7,000;
- (b) you are a married couple and your combined expected Virginia adjusted gross income (line 1, Estimated Income Tax Worksheet on page 3) is less than \$14,000;
- (c) you are married, filing separately, and your separate expected Virginia adjusted gross income (line 1, Estimated Income Tax Worksheet on page 3) is less than \$7,000; or
- (d) your expected estimated tax liability exceeds your withholding and tax credits by \$150 or less.

ESTATES OR TRUSTS - If your Virginia income tax liability, after subtracting any allowable credits, is expected to be more than \$150 and, in the case of an estate, if taxable year 2004 ends two or more years after the decedent's death, then you must make estimated income tax payments using Form 760ES.

An estate or trust must use its Federal Employer Identification Number (FEIN) in place of the taxpayer's Social Security Number. Do not use the decedent's social security number. If the FEIN has not been received, enter "Applied for." If you do not have a FEIN, you should contact the Internal Revenue Service at 1-800-TAX-FORM (1-800-829-3676) to obtain federal Form SS-4 (Application for Employer Identification Number).

Estates and trusts are not required to file Form 760ES if:

- (a) in the case of an estate only, the taxable year 2005 ends **less than** two years after the death of the decedent; or
- (b) Virginia tax can reasonably be expected to be \$150 or less for taxable year 2005.

II. WHEN TO FILE

If you are required to file and the due date falls on a Saturday, Sunday or legal holiday, you may file your return on the next succeeding day that is not a Saturday, Sunday or legal holiday.

INDIVIDUALS, ESTATES AND TRUSTS

File Form 760ES Payment Voucher 1 by May 1, 2005. Estimated income tax payments must be made in full on or before May 1, 2005, or in equal installments on or before May 1, 2005, June 15, 2005, September 15, 2005, and January 15, 2006.

Complete the worksheet on page 3 and make the payments in accordance with the instructions on the vouchers. If you overpaid your 2004 income tax and chose to apply the overpayment to your 2005 estimated income tax, that overpayment may be partially or fully applied to any installment.

FARMERS, FISHERMEN, and MERCHANT SEAMEN

File Voucher 4 by January 15, 2006. If your 2005 income tax return is filed on or before March 1, 2006, and you pay the entire tax at that time, you do not need to file Form 760ES for 2005.

FISCAL YEAR TAXPAYERS

If you report income on a fiscal year basis, substitute the 15th day of the 4th month for May 1, the 15th day of the 6th month for June 15, the 15th day of the 9th month for September 15, and the 15th day of the first month of the succeeding taxable year for January 15. For example, if a taxpayer has a taxable year that ends on June 30, the first Form 760ES return would be due on October 15. The remaining estimated payments would be due on December 15, March 15 and July 15 of the succeeding taxable year. Indicate the beginning month of your fiscal year in the space provided on the 760ES Voucher.

III. HOW TO ESTIMATE

You must pay at least 90% of your tax liability during the year by having income tax withheld and/or making timely payments of estimated tax. Complete the worksheet on page 3 (estates and trusts, page 4) to determine if you are required to file Form 760ES and make estimated income tax payments. Use the tax rate schedule on page 2 (or tax table in the instruction booklet for the tax return you will be filing) when completing the worksheet. For guidance, refer to the instructions for the return which you will file.

If you are required to file Form 760ES, complete the form using the payment amount from line 15 of the Estimated Income Tax Worksheet For Individuals. When filing each voucher, attach your check or money order for the amount computed for the period. For Virginia residents, mail your first payment for this taxable year to your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Addresses are on page 6. Mail all other vouchers to the Treasurer. Addresses are on page 7. If you are a nonresident, file your first voucher with the Commissioner of the Revenue, Director of Finance or Director of Tax Administration for the city or county in which the principal portion of the income from Virginia sources was earned.

If your expected Virginia adjusted gross income changes during the year, recompute your estimated tax to determine how much your remaining payments should increase or decrease. When making your next Form 760ES payment, enter the new amount of estimated income tax due for the quarter and file the voucher along with the payment, the same as with any other Form 760ES filed.

TAX RATE SCHEDULE

IF YOUR VIRGINIA TAXABLE INCOME IS:

Not over \$3,000, your tax is 2% of your Virginia taxable income.

over...	but not over...	your tax is...	of excess over...
\$ 3,000	\$ 5,000	\$ 60 + 3%	\$ 3,000
\$ 5,000	\$17,000	\$120 + 5%	\$ 5,000
\$17,000		\$720 + 5.75%	\$17,000

TAX CREDITS and ADJUSTMENTS

You may claim an expected tax credit or adjustment on the worksheet if:

- you are a resident of Virginia and you will pay income tax to another state as a nonresident, except for the states of **Arizona, California, Oregon** or the **District of Columbia**;
- you are a resident of one or more of the states listed above and you will pay income tax to Virginia as a nonresident; or
- you expect to qualify for one of the other available individual income tax or fiduciary income tax credits.
- you qualify for the spouse tax adjustment on Form 760

For more information on determining if you qualify for any credits, see the instructions for the Virginia income tax return which you expect to file.

The personal exemptions, itemized or standard deductions, and the child and dependent care deductions, if claimed, must be adjusted if you are a part-year resident. Refer to the Form 760PY instructions for details on computing these items.

Itemized deductions may be adjusted by Fixed Date Conformity items. Refer to the income tax instructions for further information.

IV. CHANGES IN INCOME OR EXEMPTIONS

Even if you do not expect your income from sources other than wages on which Virginia tax is withheld for 2005 to be large enough to require making estimated income tax payments as of May 1, 2005, a change in income, deductions or exemptions may require you to file later in the year. If you later determine that you need to file, see the PAYMENT SCHEDULE on page 3.

If you file your 2005 income tax return and pay the balance of tax due in full by March 1, 2006, you are not required to make the estimated tax payment that would normally be due on January 15, 2006. If you file your return after March 1 without making the January payment, or if you have not paid the proper amount of estimated tax on any earlier due date, you may be liable for an additional charge for underpayment of estimated tax, computed on Form 760C. See Section VIII and the Form 760C instructions for more information.

V. WHO MAY FILE A JOINT FORM 760ES

A husband and wife may file a joint declaration unless (a) they are legally separated or divorced, (b) they have different taxable years, or (c) one is a nonresident of this state (unless both are required to file a Virginia return).

If you file a joint Form 760ES, but do not file a joint income tax return, the estimated tax may be treated as the estimated tax of either husband or wife, or may be divided between both spouses as mutually agreed. Attach a statement to the front of each spouse's tax return that specifies the amount claimed by each spouse.

VI. WHERE TO FILE

INDIVIDUALS

Send the first voucher filed for the taxable year to the address shown on page 6 as designated by the Commissioner of the Revenue, Director of Finance or Director of Tax Administration for

your Virginia city or county. If you are a nonresident, file your first voucher with the Commissioner of the Revenue, Director of Finance, or Director of Tax Administration for the city or county in which the principal portion of the income from Virginia sources was received. If filing is not required until after May 1, see the PAYMENT SCHEDULE on page 3 for information on which voucher to file. File the remaining vouchers with the Treasurer for your city or county using the address on page 7.

ESTATES AND TRUSTS

Send the first voucher filed for the taxable year to the address shown on page 6 as designated by the Commissioner of the Revenue, Director of Finance or Director of Tax Administration for the Virginia city or county in which the fiduciary qualified. If there has been no qualification in Virginia, file the first voucher in the city or county in which the fiduciary resides, does business or has an office or wherein any of the beneficiaries may reside. If filing is not required until after May 1, see the PAYMENT SCHEDULE on page 3 for information on which voucher to file. File the remaining vouchers with the Treasurer in that city or county using the address shown on page 7.

VII. WHERE TO GET HELP AND FORMS

If you need forms or assistance completing your return, call or visit the Commissioner of the Revenue, Director of Finance, or Director of Tax Administration for your city or county, or the Department of Taxation. Mailing addresses and telephone numbers are listed on page 6. Requests for information may also be addressed to the: **Virginia Department of Taxation, P. O. Box 1115, Richmond, Virginia 23218-1115, or call 804-367-8031. Do not mail your income tax return to this address or to the address below.**

Requests for forms from the Department of Taxation can be addressed to: **Virginia Department of Taxation, Forms Request Unit, P. O. Box 1317, Richmond, Virginia 23218-1317, or call 804-440-2541.**

Connect to the Department of Taxation web site, **www.tax.virginia.gov**, where you can obtain filing information, get answers to common questions, download forms, and more.

VIII. UNDERPAYMENT OF ESTIMATED INCOME TAX

An addition to tax is imposed by law if at least 90% (66 2/3% if you are a farmer, fisherman or merchant seaman) of your total tax liability is not paid throughout the year by timely withholding and/or installments of estimated tax except in certain situations. The addition to tax does not apply if each required installment is paid on time and meets one of the following exceptions:

- is at least 90% (66 2/3% if you are a farmer, fisherman or merchant seaman) of the amount due on the basis of annualized income;
- is at least 90% (66 2/3% if you are a farmer, fisherman or merchant seaman) of the amount due on the basis of the actual taxable income;
- is based on a tax computed by using your income for the preceding taxable year and the current year's tax rates and exemptions;
- is equal to or exceeds the prior year's tax liability for each installment period and the prior year return was for a full year and reflected an income tax liability; or
- the sum of all installment underpayments for the taxable year is \$150 or less.

If you do not meet an exception, your underpayment computation will be based on 90% of the current year's income tax liability or 100% of your liability for the preceding year, whichever is less. The addition to tax is computed on Form 760C (Form 760F for farmers, fishermen, or merchant seamen).

See the instruction book for the income tax return you will file to determine the amounts for lines 1 through 4.

See Section I on page 1 to see if you are required to file Form 760ES. 1

OR

Single: \$3,000, Married, filing joint or combined return: \$6,000, Married, filing separately: \$3,000

3. Expected amount of qualifying child and dependent care expenses

4 Personal exemptions (Personal exemptions X \$900. Exemptions for "65 or over" & "Blind" X \$800)

5 Add line 2a OR line 2b, line 3 and line 4

6. ESTIMATED Virginia TAXABLE INCOME (line 1 less line 5)

7. Virginia INCOME TAX for amount on Line 6 (See Tax Rate Schedule on page 2, Section III)

8. TAX ADJUSTMENTS (See Tax Credits and Adjustments on page 2, Section III)

9. YOUR ESTIMATED 2005 VIRGINIA INCOME TAX (line 7 less line 8)

10. TOTAL ESTIMATED 2005 VIRGINIA INCOME TAX (line 9, column A plus column B)

See Section I on page 1 before continuing to see if you are required to make estimated income tax payments.

11. Estimated 2005 Virginia income tax (Individuals: Enter amount from line 10 above. Estates and Trusts: Enter amount from line 6 of the worksheet for estates and trusts on page 4)

12. Amount you estimate will be withheld from your wages for the year (Estates and Trusts: Enter 0)

13. Estimated income tax due (line 11 less line 12)

14. Enter the number of payments required (See Section II on page 1 or the Payment Schedule below). . . .

INSTALLMENT PAYMENT AMOUNT. Divide the amount on line 13 by the number of payments on line 14.

(If you had a 2004 overpayment credit, subtract the amount of the overpayment credit that you are applying to this bill.)

this installment.) Enter the amount here and on Form 760ES. **Attach your check or money order for this amount.**..15

To pay electronically, see our web site **www.tax.virginia.gov**. Use the estimated tax payment record section on page 4 to record your tax payments.

The estimated income tax return and payment of an individual, fiduciary, estate or trust, other than a self-employed farmer, fisherman, or merchant seaman is to be filed on or before May 1 of the taxable year, unless the requirements to file are not met until *after* April 15. Use the table below to determine the number and amount of each installment payment. (Fiscal year filers substitute the corresponding fiscal year months for the months specified in this table.)

IF THE REQUIREMENTS ARE FIRST MET IN THE TAXABLE YEAR - on or before April 15th	NUMBER OF PAYMENTS REQUIRED	FILE FORM 760ES ON OR BEFORE	AND USE VOUCHER NUMBER	THE FOLLOWING PERCENTAGES OF THE ESTIMATED TAX ARE TO BE PAID ON OR BEFORE —			
				May 1	June 15	September 15	January 15
after April 15th and before June 2nd	4	May 1, 2005	1	25%	25%	25%	25%
after June 1st and before Sept. 2nd	3	June 15, 2005	2	33 1/3%	33 1/3%	33 1/3%
after Sept. 1st and before Dec. 31st	2	Sept. 15, 2005	3	50%	50%
	1	Jan. 15, 2006	4	100%

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VIRGINIA ESTIMATED INCOME TAX
PAYMENT VOUCHER FOR INDIVIDUALS,
ESTATES AND TRUSTS

☐ Check here if this is the first time you have filed Form 760ES or if this is a new address.

LOCALITY NO.

FOR OFFICE USE

CALENDAR YEAR FILERS: DUE **MAY 1, 2005** OR
FISCAL YEAR FILERS: BEGINNING MONTH:

00000000 3330001 105058

Amount of payment

Your social security number or FEIN		Spouse's social security number	
First Name OR Name of Estate or Trust	. MI .	Last Name	
Spouse First Name	. MI .	Spouse Last Name	
If Estate or Trust, Name and Title of Fiduciary			
Address (Number and Street) of Taxpayer or Fiduciary			
City, State and Zip Code			
Daytime Phone Number			

Make your check or money order payable to the
Treasurer of the city or county in which you live.

☐ If this is your first payment for this taxable year, **CHECK BOX** and mail payment to your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Addresses are on page 6.

Mail all other vouchers to the Treasurer. Addresses are on page 7.

☐ Check here if filing for an estate or trust.

— Do not write below this line. —

2005 ESTIMATED INCOME TAX WORKSHEET
For Estates and Trusts

1	Expected federal taxable income of the estate or trust	1		
2	Fiduciary's share of Virginia modifications	2		
3	Estimated Virginia taxable income (line 1 less line 2)	3		
4	Virginia income tax for amount on line 3 (See Section III)	4		
5	Tax credits (See Section III)	5		
6	ESTIMATE OF THE FIDUCIARY OR ESTATE INCOME TAX (line 4 less line 5)	6		

See Section I on page 1 to see if you meet the estimated tax filing requirements. If you do, enter the result of line 6 above on line 11 of the estimated income tax worksheet on page 3, then complete the rest of the worksheet to determine the amount of your installment payment.

IMPORTANT:

Before filing the estimated income tax voucher, verify that the federal employer identification number of the estate or trust is in the "Your Social Security Number or FEIN" block. **Do not enter a social security number.**

2005 ESTIMATED TAX PAYMENT RECORD

PAYMENT MADE WITH	DATE	CHECK OR MONEY ORDER NO.	CHECK OR MONEY		OVERPAYMENT CREDIT APPLIED	TOTAL AMOUNT	
			ORDER PAYMENT	AMOUNT		PAID	
VOUCHER 1							
VOUCHER 2							
VOUCHER 3							
VOUCHER 4							
TOTALS							

VIRGINIA ESTIMATED INCOME TAX
PAYMENT VOUCHER FOR INDIVIDUALS,
ESTATES AND TRUSTS

CALENDAR YEAR FILERS: DUE **JUNE 15, 2005** OR
FISCAL YEAR FILERS: BEGINNING MONTH: _____

☐ Check here if this is the first time you have filed Form 760ES or if this is a new address.

LOCALITY NO.	FOR OFFICE USE
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Your social security number or FEIN		Spouse's social security number	
First Name OR Name of Estate or Trust	MI	Last Name	
Spouse First Name	MI	Spouse Last Name	
If Estate or Trust, Name and Title of Fiduciary			
Address (Number and Street) of Taxpayer or Fiduciary			
City, State and Zip Code			
Daytime Phone Number			

Make your check or money order payable to the
Treasurer of the city or county in which you live.

☐ If this is your first payment for this taxable year, **CHECK BOX** and mail payment to your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Addresses are on page 6.

Mail all other vouchers to the Treasurer. Addresses are on page 7.

☐ Check here if filing for an estate or trust.

— Do not write below this line. —

VIRGINIA ESTIMATED INCOME TAX
PAYMENT VOUCHER FOR INDIVIDUALS,
ESTATES AND TRUSTS

CALENDAR YEAR FILERS: DUE **SEPTEMBER 15, 2005** OR
FISCAL YEAR FILERS: BEGINNING MONTH: _____

☐ Check here if this is the first time you have filed Form 760ES or if this is a new address.

LOCALITY NO.	FOR OFFICE USE
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Your social security number or FEIN		Spouse's social security number	
First Name OR Name of Estate or Trust	· MI ·	Last Name	
Spouse First Name	· MI ·	Spouse Last Name	
If Estate or Trust, Name and Title of Fiduciary			
Address (Number and Street) of Taxpayer or Fiduciary			
City, State and Zip Code			
Daytime Phone Number			

Make your check or money order payable to the
Treasurer of the city or county in which you live.

☐ If this is your first payment for this taxable year, CHECK BOX and mail payment to your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Addresses are on page 6.

Mail all other vouchers to the Treasurer. Addresses are on page 7.

☐ Check here if filing for an estate or trust.

— Do not write below this line. —

VIRGINIA ESTIMATED INCOME TAX
PAYMENT VOUCHER FOR INDIVIDUALS,
ESTATES AND TRUSTS

CALENDAR YEAR FILERS: DUE **JANUARY 15, 2006** OR
FISCAL YEAR FILERS: BEGINNING MONTH:

☐ Check here if this is the first time you have filed Form 760ES or if this is a new address.

LOCALITY NO.	FOR OFFICE USE
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Your social security number or FEIN	Spouse's social security number	
First Name OR Name of Estate or Trust	MI	Last Name
Spouse First Name	MI	Spouse Last Name
If Estate or Trust, Name and Title of Fiduciary		
Address (Number and Street) of Taxpayer or Fiduciary		
City, State and Zip Code		
Daytime Phone Number		

Make your check or money order payable to the
Treasurer of the city or county in which you live.

☐ If this is your first payment for this taxable year, **CHECK BOX** and mail payment to your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Addresses are on page 6.

Mail all other vouchers to the Treasurer. Addresses are on page 7.

☐ Check here if filing for an estate or trust.

— Do not write below this line. —

2005 FORM 760ES MAILING ADDRESSES AND TELEPHONE NUMBERS

Send the first voucher for the taxable year to the address below as designated by your
Commissioner of the Revenue, Director of Finance or Director of Tax Administration.

Commissioner of the Revenue

*** Denotes Director of Finance**

**** Denotes Director of Tax Administration**

CITY/COUNTY	PHONE No.	ADDRESS	ZIP CODE	CITY/COUNTY	PHONE No.	ADDRESS	ZIP CODE
Accomack County	(757)787-5747	P. O. Box 186, Accomac	23301-0186	King William County	(804)769-4941	P. O. Box 217, King William	23086
Albemarle County *	(434)296-5851	P. O. Box 1478, Richmond	23218-1478	Lancaster County	(804)462-7920	P. O. Box 122, Lancaster	22503
Alexandria City *	(703)838-4570	P. O. Box 1478, Richmond	23218-1478	Lee County	(276)346-7722	P. O. Box 96, Jonesville	24263
Alleghany County	(540)863-6640	P. O. Box 300, Low Moor	24457	Lexington City	(540)462-3701	P. O. Box 922, Lexington	24450
Amelia County	(804)561-2158	P. O. Box 269, Amelia	23002	Loudoun County	(703)777-0260	P. O. Box 1478, Richmond	23218-1478
Amherst County	(434)946-9310	P. O. Box 719, Amherst	24521	Louisa County	(540)967-3432	P. O. Box 8, Louisa	23093
Appomattox County	(434)352-7450	P. O. Box 125, Appomattox	24522	Lunenburg County	(434)696-2516	11512 Courthouse Rd., Lunenburg	23952
Arlington County	(703)228-3055	P. O. Box 1478, Richmond	23218-1478	Lynchburg City	(434)455-3870	P. O. Box 858, Lynchburg	24505-0858
Augusta County	(540)245-5640	P. O. Box 959, Verona	24482	Madison County	(540)948-4421	P. O. Box 56, Madison	22727
Bath County	(540)839-7231	P. O. Box 130, Warm Springs	24484	Manassas City	(703)257-8298	P. O. Box 1478, Richmond	23218-1478
Bedford City	(540)557-6051	P. O. Box 807, Bedford	24523-0807	Manassas Park City	(703)335-8825	P. O. Box 1478, Richmond	23218-1478
Bedford County	(540)586-7621	122 E. Main St., Suite 103, Bedford	24523	Martinsville City	(276)403-5131	P. O. Box 1222, Martinsville	24114-1222
Bland County	(276)688-4291	P. O. Box 130, Bland	24315	Mathews County	(804)725-7168	P. O. Box 896, Mathews	23109-0896
Botetourt County	(540)473-8270	P. O. Box 128, Fincastle	24090	Mecklenburg County	(434)738-6191	P. O. Box 360, Boydton	23917
Bristol City	(276)645-7316	497 Cumberland St., Bristol	24201	Middlesex County	(804)758-5331	P. O. Box 148, Saluda	23149-0148
Brunswick County	(434)848-2313	P. O. Box 669, Lawrenceville	23868	Montgomery County	(540)382-5710	755 Roanoke St., Ste. 1-A, Christiansburg	24073
Buchanan County	(276)935-6542	P. O. Box 1042, Grundy	24614-1042	Nelson County	(434)263-7060	P. O. Box 100, Lovingson	22949
Buckingham County	(434)969-4181	P. O. Box 138, Buckingham	23921	New Kent County	(804)966-9610	P. O. Box 99, New Kent	23124
Buena Vista City	(540)261-8611	2039 Sycamore Ave., Buena Vista	24416-3113	Newport News City	(757)926-8653	2400 Washington Ave., Newport News	23607-4389
Campbell County	(434)332-9518	P. O. Box 66, Rustburg	24588	Norfolk City	(757)441-2277	P. O. Box 2260, Norfolk	23501-2260
Caroline County	(804)633-4050	P. O. Box 531, Bowling Green	22427	Northampton County	(757)678-0448	P. O. Box 65, Eastville	23347-0065
Carroll County	(276)728-2331	P. O. Box 1478, Richmond	23218-1478	Northumberland County	(804)580-4600	P. O. Box 309, Heathsville	22473
Charles City County	(804)829-9216	P. O. Box 1478, Richmond	23218-1478	Norton City	(276)679-0031	P. O. Box 347, Norton	24273
Charlotte County	(434)542-5546	P. O. Box 308, Charlotte C.H.	23923	Nottoway County	(434)645-9317	P. O. Box 5, Nottoway	23955
Charlottesville City	(434)970-3160	P. O. Box 9031, Charlottesville	22906-9031	Orange County	(540)672-4441	P. O. Box 389, Orange	22960
Chesapeake City	(757)382-6732	P. O. Box 15285, Chesapeake	23328	Page County	(540)743-3840	101 S. Court St., Luray	22835
Chesterfield County	(804)748-1281	P. O. Box 124, Chesterfield	23832-0124	Patrick County	(276)694-7131	P. O. Box 1478, Richmond	23218-1478
Clarke County	(540)955-5108	P. O. Box 67, Berryville	22611	Petersburg City	(804)733-2315	135 N. Union Street, Petersburg	23803
Colonial Heights City	(804)550-9280	P. O. Box 3401, Colonial Heights	23834	Pittsylvania County	(434)432-7940	P. O. Box 272, Chatham	24531-0272
Covington City	(540)965-6350	P. O. Drawer 58, Covington	24426-0058	Poquoson City	(757)868-3020	500 City Hall Ave., Poquoson	23662-1963
Craig County	(540)864-6241	P. O. Box 186, New Castle	24127-0186	Portsmouth City	(757)393-8773	801 Crawford St., Portsmouth	23704-3870
Culpeper County	(540)727-3443	P. O. Box 1807, Culpeper	22701	Powhatan County	(804)598-5616	P. O. Box 40, Powhatan	23139
Cumberland County	(804)492-4280	P. O. Box 77, Cumberland	23040	Prince Edward County	(434)392-3231	P. O. Box 446, Farmville	23901
Danville City	(434)799-5145	P. O. Box 480, Danville	24543	Prince George County	(804)733-2626	P. O. Box 155, Prince George	23875-0155
Dickenson County	(276)926-1646	P. O. Box 1067, Clintwood	24228	Prince William County*	(703)792-6710	P. O. Box 1478, Richmond	23218-1478
Dinwiddie County	(804)469-4507	P. O. Box 104, Dinwiddie	23841-0104	Pulaski County	(540)980-7750	52 W. Main Street, Suite 200, Pulaski	24301
Emporia City	(434)634-5405	P. O. Box 956, Emporia	23847	Radford City	(540)731-3613	619 Second St., Rm. 161, Radford	24141
Essex County	(804)443-2661	P. O. Box 879, Tappahannock	22560-0879	Rappahannock County	(540)675-5370	P. O. Box 115, Washington	22747-0115
Fairfax City	(703)385-7882	10455 Armstrong St., Room 210, Fairfax	22030	Richmond City *	(804)646-6474	P. O. Box 1478, Richmond	23218-1478
Fairfax County **	(703)222-8234	P. O. Box 1478, Richmond	23218-1478	Richmond County	(804)333-3722	P. O. Box 366, Warsaw	22572
Falls Church City	(703)248-5065	300 Park Avenue, Room 104-E, Falls Church	22046	Roanoke City	(540)853-6543	P. O. Box 718, Roanoke	24004
Fauquier County	(540)347-8617	P. O. Box 149, Warrenton	20188-0149	Roanoke County	(540)772-2049	P. O. Box 21709, Roanoke	24018
Floyd County	(540)745-9345	100 E. Main St., Floyd	24091	Rockbridge County	(540)463-3431	P. O. Box 1160, Lexington	24450-1160
Fluvanna County	(434)591-1940	P. O. Box 1478, Richmond	23218-1478	Rockingham County	(540)564-3000	20 E. Gay St., Harrisonburg	22802
Franklin City	(757)562-8548	P. O. Box 389, Franklin	23851-0389	Russell County	(276)889-8018	P. O. Box 517, Lebanon	24266
Franklin County	(540)483-3083	275 S. Main Street, Suite 106, Rocky Mount	24151	Salem City	(540)375-3019	P. O. Box 869, Salem	24153-0869
Frederick County	(540)665-5681	P. O. Box 552 Winchester	22604	Scott County	(276)386-7692	104 E. Jackson St., Suite 6, Gate City	24251
Fredericksburg City	(540)372-1004	P. O. Box 644, Fredericksburg	22404-0644	Shenandoah County	(540)459-6170	P. O. Box 1478, Richmond	23218-1478
Galax City	(276)236-2528	P. O. Box 1478, Richmond	23218-1478	Smyth County	(276)782-4040	P.O. Box 985, Marion, VA	24354
Giles County	(540)921-3321	130 N. Main St., Pearisburg	24134	Southampton County	(757)653-3032	P. O. Box 760, Courtland	23837-0760
Gloucester County	(804)693-3451	6489 Main St., Ste. 137, Gloucester	23061	Spotsylvania County	(540)582-7046	P. O. Box 175, Spotsylvania	22553-0175
Goochland County	(804)556-5307	P. O. Box 60, Goochland	23063	Stafford County	(540)658-4131	P. O. Box 98, Stafford	22555-0098
Grayson County	(276)773-2381	P. O. Box 126, Independence	24348	Staunton City	(540)332-3829	P. O. Box 4, Staunton	24402-0004
Greene County	(434)985-5211	P. O. Box 1478, Richmond	23218-1478	Suffolk City	(757)923-3800	P. O. Box 1459, Suffolk	23439-1459
Greensville County	(434)348-4227	1781 Greensville Co. Cir., Room 122, Emporia	23847	Surry County	(757)294-5225	P. O. Box 35, Surry	23883
Halifax County	(434)476-3314	P. O. Box 1847, Halifax	24558	Sussex County	(434)246-5511	P. O. Box 1398, Sussex	23884-0398
Hampton City	(757)727-6690	P. O. Box 636, Hampton	23669-0636	Tazewell County	(276)988-1235	101 E. Main St., Tazewell	24651
Hanover County	(804)365-6129	P. O. Box 129, Hanover	23069-0129	Virginia Beach City	(757)427-4483	2401 Court House Dr., Bldg. #1, Virginia Beach	23456
Harrisonburg City	(540)432-7704	P. O. Box 20031, Harrisonburg	22801-7531	Warren County	(540)635-2651	220 N. Commerce Ave., Ste. 900, Front Royal	22630
Henrico County*	(804)501-4263	P. O. Box 1478, Richmond	23218-1478	Washington County	(276)676-6270	174 E. Main St., Abingdon	24210-2896
Henry County	(276)634-4690	P. O. Box 1077, Collinsville	24078-1077	Waynesboro City	(540)942-6610	503 W. Main St., Rm. 107, Waynesboro	22980
Highland County	(540)468-2142	P. O. Box 148, Monterey	24465	Westmoreland County	(804)493-9052	P. O. Box 68, Montross	22520
Hopewell City	(804)541-2237	P. O. Box 1604, Hopewell	23860	Williamsburg City	(757)220-6150	P. O. Box 245, Williamsburg	23185
Isle of Wight County	(757)365-6222	P. O. Box 107, Isle of Wight	23397	Winchester City	(540)667-1815	P. O. Box 1478, Richmond	23218-1478
James City County	(757)253-6695	P. O. Box 283, Williamsburg	23187-0283	Wise County	(276)328-3556	P. O. Box 1278, Wise	24293
King & Queen County	(804)785-5976	P. O. Box 178, King & Queen Court House	23085	Wythe County	(276)223-6015	101 Wythe Co., Courthouse, Wytheville	24382
King George County	(540)775-4664	10459 Courthouse Dr., Suite 101, King George	22485-3862	York County	(757)890-3381	P. O. Box 90, Yorktown	23690-0090

2005 FORM 760ES MAILING ADDRESSES AND TELEPHONE NUMBERS

Send each Form 760ES voucher filed after the first voucher to the address below as designated by your Treasurer, Director of Finance or Director of Tax Administration.

TREASURER

* Denotes Director of Finance

** Denotes Director of Tax Administration

CITY/COUNTY	PHONE No.	ADDRESS	ZIP CODE	CITY/COUNTY	PHONE No.	ADDRESS	ZIP CODE
Accomack County	757-787-5738	P. O. Box 296, Accomac	23301	King & Queen County	804-785-5978	P. O. Box 98, King and Queen Courthouse	23085
Albemarle County*	434-296-5851	P. O. Box 1478, Richmond	23218-1478	King William County	804-769-4930	P. O. Box 156, King William	23086
Alexandria City*	703-838-4570	P. O. Box 1478, Richmond	23218-1478	Lancaster County	804-462-5630	P. O. Box 6, Lancaster	22503
Alleghany County	540-863-6630	9212 Winterberry Ave., Suite F, Covington	24426	Lee County	276-346-7716	P. O. Box 70, Jonesville	24263
Amelia County	804-561-2145	P. O. Box 730, Amelia	23002	Lexington City	540-462-3707	P. O. Box 920, Lexington	24450
Amherst County	434-946-9318	P. O. Box 449, Amherst	24521	Loudoun County	703-777-0260	P. O. Box 1478, Richmond	23218-1478
Appomattox County	434-352-5200	P. O. Box 689, Appomattox	24522	Louisa County	540-967-3435	P. O. Box 523, Louisa	23093
Arlington County	703-228-3090	P. O. Box 1478, Richmond	23218-1478	Lunenburg County	434-696-3354	11512 Courthouse Rd., Lunenburg	23952
Augusta County	540-245-5660	P. O. Box 590, Verona	24482	Lynchburg City	434-455-4242	900 Church St., Lynchburg	24504
Bath County	540-839-7256	P. O. Box 306, Warm Springs	24484	Madison County	540-948-4409	P. O. Box 309, Madison	22727
Bedford City	540-587-6057	P. O. Box 807, Bedford	24523-0807	Manassas City	703-257-8298	P. O. Box 1478, Richmond	23218-1478
Bedford County	540-586-7670	122 E. Main St., Ste. 101, Bedford	24523	Manassas Park City	703-335-8836	P. O. Box 1478, Richmond	23218-1478
Bland County	276-688-3741	P. O. Box 145, Bland	24315	Martinsville City	276-403-5131	P. O. Box 1023, Martinsville	24114-1023
Botetourt County	540-473-8254	P. O. Box 100, Fincastle	24090	Mathews County	804-725-2341	P. O. Box 305, Mathews	23109-0305
Bristol City	276-645-7316	497 Cumberland St., Bristol	24201	Mecklenburg County	434-738-6191	P. O. Box 250, Boydton	23917
Brunswick County	434-848-2512	228 N. Main Street, Room 104, Lawrenceville	23868	Middlesex County	804-758-5302	P. O. Box 182, Saluda	23149-0182
Buchanan County	276-935-6551	P. O. Box 1056, Grundy	24614	Montgomery County	540-382-5723	755 Roanoke St., Ste. 1B, Christiansburg	24073
Buckingham County	434-969-4744	P. O. Box 106, Buckingham	23921	Nelson County	434-263-7060	P. O. Box 100, Lovingsston	22949
Buena Vista City	540-261-8620	2039 Sycamore Ave., Buena Vista	24416-3113	New Kent County	804-966-9615	P. O. Box 109, New Kent	23124-0109
Campbell County	434-332-9590	P. O. Box 37, Rustburg	24588	Newport News City	757-926-8643	P. O. Box 975, Newport News	23607-0975
Caroline County	804-633-4048	P. O. Box 431, Bowling Green	22427	Norfolk City	757-664-7800	P. O. Box 3215, Norfolk	23514-3215
Carroll County	276-728-9421	P. O. Box 1478, Richmond	23218-1478	Northampton County	757-678-0450	P. O. Box 598, Eastville	23347
Charles City County	804-829-9216	P. O. Box 1478, Richmond	23218-1478	Northumberland County	804-580-5201	P. O. Box 297, Heathsville	22473
Charlotte County	434-542-5125	P. O. Box 267, Charlotte C.H.	23923	Norton City	276-679-7246	P. O. Box 618, Norton	24273
Charlottesville City	434-970-3146	P. O. Box 9048, Charlottesville	22906-9048	Nottoway County	434-645-9318	P. O. Box 85, Nottoway	23955
Chesapeake City	757-382-6525	P. O. Box 16495, Chesapeake	23328	Orange County	540-672-2656	P. O. Box 469, Orange	22960
Chesterfield County	804-748-1201	P. O. Box 70, Chesterfield	23832	Page County	540-743-3975	101 S. Court St., Luray	22835
Clarke County	540-955-5160	P. O. Box 537, Berryville	22611	Patrick County	276-694-7131	P. O. Box 1478, Richmond	23218-1478
Colonial Heights City	804-520-9320	P. O. Box 3401, Colonial Heights	23834	Petersburg City	804-733-2318	P. O. Box 1271, Petersburg	23804
Covington City	540-965-6340	P. O. Drawer 878, Covington	24426-0878	Pittsylvania County	434-432-7960	P. O. Box 230, Chatham	24531
Craig County	540-864-5641	P. O. Box 57, New Castle	24127	Poquoson City	757-868-3015	500 City Hall Ave., Poquoson	23662
Culpeper County	540-727-3442	P. O. Box 1447, Culpeper	22701-6447	Portsmouth City	757-393-8651	801 Crawford St., Portsmouth	23704-3872
Cumberland County	804-492-4297	P. O. Box 28, Cumberland	23040	Powhatan County	804-598-5625	P. O. Box 87, Powhatan	23139
Danville City	434-799-5140	P. O. Box 1565, Danville	24543	Prince Edward County	434-392-3454	P. O. Box 522, Farmville	23901
Dickenson County	276-926-1610	P. O. Box 708, Clintwood	24228	Prince George County	804-733-2620	P. O. Box 156, Prince George	23875-0156
Dinwiddie County	804-469-4510	P. O. Box 178, Dinwiddie	23841-0178	Prince William County*	703-792-6710	P. O. Box 1478, Richmond	23218-1478
Emporia City	434-634-2349	P. O. Box 511, Emporia	23847	Pulaski County	540-980-7785	52 W. Main St., Suite 100, Pulaski	24301-5016
Essex County	804-443-4371	P. O. Box 489, Tappahannock	22560-0489	Radford City	540-731-3661	619 Second St, Room 164, Radford	24141
Fairfax City	703-385-7900	10455 Armstrong St., Room 208, Fairfax	22030	Rappahannock County	540-675-5360	P. O. Box 37, Washington	22747-0037
Fairfax County**	703-222-8234	P. O. Box 1478, Richmond	23218-1478	Richmond City	804-646-6474	P. O. Box 1478, Richmond	23218-1478
Falls Church City	703-248-5046	300 Park Avenue, Falls Church	22046	Richmond County	804-333-3555	P. O. Box 400, Warsaw	22572
Fauquier County	540-347-8691	P. O. Box 677, Warrenton	20188-0677	Roanoke City	540-853-2561	P. O. Box 1451, Roanoke	24007
Floyd County	540-745-9357	100 E. Main St., Floyd	24091	Roanoke County	540-772-2056	P. O. Box 21009, Roanoke	24018
Fluvanna County	434-591-1940	P. O. Box 1478, Richmond	23218-1478	Rockbridge County	540-463-2613	P. O. Box 784, Lexington	24450
Franklin City	757-562-8543	P. O. Box 179, Franklin	23851	Rockingham County	540-564-3053	P. O. Box 471, Harrisonburg	22803-0471
Franklin County	540-483-3078	275 S. Main St., #232, Rocky Mount	24151	Russell County	276-889-8028	P. O. Box 121, Lebanon	24266
Frederick County	540-665-5607	P. O. Box 225, Winchester	22604	Salem City	540-375-3024	P. O. Box 869, Salem	24153-0869
Fredericksburg City	540-372-1001	P. O. Box 267, Fredericksburg	22404	Scott County	276-386-7742	104 E. Jackson St., Suite 8, Gate City	24251
Galax City	276-236-2528	P. O. Box 1478, Richmond	23218-1478	Shenandoah County	540-459-6170	P. O. Box 1478, Richmond	23218-1478
Giles County	540-921-1240	130 N. Main St., Pearisburg	24134	Smth County	276-782-4059	P. O. Box 549, Marion	24354
Gloucester County	804-693-2141	6489 Main St., Gloucester	23061-6102	Southampton County	757-653-3025	P. O. Box 250, Courtland	23837
Goochland County	804-556-5306	P. O. Box 188, Goochland	23063	Spotsylvania County	540-582-7058	P. O. Box 65, Spotsylvania	22553
Greene County	276-773-2371	P. O. Box 127, Independence	24348	Stafford County	540-658-8700	P. O. Box 68, Stafford	22555-0068
Greensville County	434-985-5211	P. O. Box 1478, Richmond	23218-1478	Staunton City	540-332-3833	P. O. Box 474, Staunton	24402-0474
	434-348-4229	1781 Greensville Co. Cr., Rm. 122, Emporia	23847	Suffolk City	757-923-3612	P. O. Box 1583, Suffolk	23439-1583
Halifax County	434-476-3318	P. O. Box 825, Halifax	24558	Surry County	757-294-5206	P. O. Box 286, Surry	23883
Hampton City	757-727-6374	P. O. Box 638, Hampton	23669	Sussex County	434-246-5511	P. O. Box 1399, Sussex	23884
Hanover County	804-365-6051	P. O. Box 200, Hanover	23069	Tazewell County	276-988-1300	P. O. Box 969, Tazewell	24651
Harrisonburg City	540-432-7705	P. O. Box 1007, Harrisonburg	22803-1007	Virginia Beach City	757-427-8250	2401 Court House Dr., Bldg. #1, Virginia Beach	23456
Henrico County*	804-501-4263	P. O. Box 1478, Richmond	23218-1478	Warren County	540-635-2215	P. O. Box 1540, Front Royal	22630
Henry County	276-634-4676	P. O. Box 218, Collinsville	24078	Washington County	276-676-6272	174 E. Main St., Abingdon	24210
Highland County	540-468-2265	P. O. Box 512, Monterey	24465	Waynesboro City	540-942-6606	503 W. Main St., Rm. 105, Waynesboro	22980
Hopewell City	804-541-2240	P. O. Box 199, Hopewell	23860	Westmoreland County	804-493-0124	P. O. Box 730, Montross	22520
Isle of Wight County	757-365-6227	P. O. Box 79, Isle of Wight	23397	Williamsburg City	757-220-6155	P. O. Box 886, Williamsburg	23187
James City County	757-253-6705	P. O. Box 8701, Williamsburg	23187	Winchester City	540-667-1815	P. O. Box 1478, Richmond	23218-1478
King George County	540-775-2571	10459 Courthouse Dr. Suite 100, King George	22485-3862	Wise County	276-328-3666	P. O. Box 1308, Wise	24293
				Wythe County	276-223-6070	104 Wythe County Courthouse, Wytheville	24382
				York County	757-890-3420	P. O. Box 251, Yorktown	23690-0251